

## APPENDIX 31

### FINANCIAL INVENTORY REPORT (FIR) CODES

Financial Inventory Report (FIR) Codes are two-digit alpha-numeric codes established to identify the various types of transactions affecting financial records.

FIR

Code   Definition

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| A1 | Receipts from Procurement - Commercial Sources. Represents the value of material received from commercial sources. Standard price or estimated price may be used when contract price is not available. SUADPS-RT receiving and unmatched NWCF transaction adjustment functions will assign this FIR code when the routing identifier field is blank and data is entered in the DFAS Code/Contract Number field.  |
| A2 | Material Returns - Commercial Sources - Returns. Represents the value of material at standard price returned to commercial sources for credit.   |
| A3 | Receipts from Procurement - Government Sources. Represents the value of material received from Department of Defense services and agencies, the General Services Administration (GSA) and generally billed under interfund billing procedures. Purchases from other Federal, State, local and foreign government agencies are also included. Under End-Use this represents all receipts of end-use cognizance symbol 7_ DLRs at standard price. SUADPS-RT receiving and unmatched NWCF transaction adjustment functions will assign this FIR code when the routing identifier assigned is not a Navy activity.   |
| A4 | Material Returns - Government Sources - Returns. Represents the value of material at standard price returned to the services/agencies described by FIR A3 for credit. For SUADPS-RT USIC C & M activities this represents the value of aviation fuel (9X cognizance symbol) offloaded to DLA activities and will always appear as a credit amount. SUADPS-RT assigns this FIR code to 9X cognizance symbol MRE offload transactions when the receiving DLA activity has been entered in the DLA non-privileged validation table.   |
| A8 | Receipts from Procurement - Unmatched Public Voucher Abstract and Inspection Report Adjustments. Represents the value of unmatched abstract and inspection reports authorized to be adjusted.  |
| B1 | Receipts Without Reimbursement - Returns of Material from Users. Represents the value of material and equipment at standard price returned by users, received from other government departments, foreign governments and miscellaneous sources on a nonreimbursable basis. Includes returns from Navy, Marine Corps and other Department of Defense agencies, and all other consumer customers not treated as credit expenditures and for which appropriation adjustment is not effected. Includes not ready for issue repairables returned without statistical credit. This caption is not to be used as a holding caption for OSO/SIT receipts awaiting a matching issue document. |

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- B2     Receipts Without Reimbursement - Cognizance Transfers (Receipts). Represents transfers at standard price from other Navy or Marine Corps inventory managers except when reportable under FIR Code B4. Includes transfers to APA when material is decapitalized from NWCF.
- B3     Receipts Without Reimbursement - NSA Depot Level Repairables (DLR) Exchange Program. Represents the difference between the standard price of NRFI DLR exchange material received and advance credit given to end-user. To be used in conjunction with FIR Code E8 upon receipt of returned material.
- B4     Receipts without Reimbursement - Capitalization. Represents the value at standard price of material taken up in the NWCF account for item management responsibility pursuant to extension and/or expansion of the NWCF. Applicable to NWCF only.
- B6     Receipts without Reimbursement - NWCF DLR Exchange Returns. Represents the value at standard price of material returns from users under the NWCF DLR Exchange Program. Applicable to NWCF only.
- C1     Receipts from Property Disposal/Reclamation - Receipts. Represents the value at standard price of excess material returned to depot inventory from property disposal or reclamation processing financed by disposal funds.
- DC     Inventory Adjustments - Gains - Adjustment of Unmatched Documents. Represents the value of gains resulting from the adjustment of unmatched OSO receipt invoices, SIT receipts and inspection reports involving quantity difference only. A corresponding credit entry will be made under FIR Code F4 for OSO receipt invoices; under FIR Code F1 for SIT receipts; or under FIR Code A8 for inspection reports.
- D3     Inventory Adjustments - Gains - Reclassification. Represents the value of material gained by transfer from a different Special Accounting Class (SAC), Material Control Code (MCC), or Condition Code (CC) for control purposes, but remaining under the financial accountability of the same reporting activity. Also includes transfers to cognizance symbol 1Q from carrying cognizance symbol. A corresponding entry must be made under FIR Code M3 (MA for transfers to 1Q) for the losing classification.
- D4     Inventory Adjustments - Gains - Physical Inventory. Represents the value of financial adjustments necessary as a result of bringing stock records into agreement with the actual count of material on hand. Includes gains for Fleet Oiler receipts of bulk petroleum.
- D5     Inventory Adjustments - Gains - Incoming Shipments. Represents the value of inventory gains resulting from physical overages in shipments received. Excludes gains resulting from Fleet Oiler receipts of bulk petroleum.

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- D6     Inventory Adjustments - Gains - NWCF DLR Exchange Program. Represents value of previous advance credits given under FIR Code N8 for NWCF DLR exchange turn-ins which are not received and for which a loss must be assumed by the NWCF under FIR Code M8.
  
- D7     Inventory Adjustments - Gains - Returns from Cognizance Symbol 1Q. Represents the transfer at standard price to the carrying cognizance symbol from cognizance symbol 1Q.
  
- D8     Inventory Adjustments - Gains - Transfer of Inventory from Non-appropriated Fund Activities. Represents the amount of inventory gains resulting from transfer of inventory from non-appropriated fund activities. Includes the transfer of clothing from Navy Exchanges.
  
- E1     Financial Adjustments - Gains - Purchase Variance. Represents the adjustments required to bring the prices at which material is received by purchase action into agreement with the standard or local carrying price of the material. Also represents the value of gains resulting from adjustment of unmatched inspection reports (for commercial purchases) where the unmatched condition is the result of a money value difference only.
  
- E2     Financial Adjustments - Gains - Standard Price Adjustment. Represents the adjustments required to bring the prices at which material is carried in stock into agreement with the latest standard prices or new local carrying prices for the material. Also represents the value of gains resulting from the adjustment of unmatched OSO receipts, stock in transit transactions and receipts from other government sources of supply where the unmatched condition is the result of money difference only.
  
- E3     Financial Adjustments - Gains - Discount Material Returns. Represents the difference between the standard price value of items returned to inventory and the amount of credit allowed for repairable material.
  
- E4     Financial Adjustment - Gains - Accounting Adjustments. Represents the difference between the total extended values at standard price on stock records and the balance on financial ledgers. For SUADPS-RT this will only reflect adjustments accomplished or provided by SPAWARSYSCEN.
  
- E5     Financial Adjustment - Gains - Assembly/Disassembly. Represents gains resulting from assembly, disassembly, fabrication, modification, repair, overhaul, testing conversion, or other processing of material, supplies and equipment.
  
- E7     Financial Adjustment - Gains - Increases in ICP Data File. Represents adjustments required to bring the ICP inventory data file into agreement with the stock point inventory records as reported in periodic asset status transactions. To be used by NAVICP only.

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- E8      Financial Adjustment - Gains - Returns of Advance Credit Material Under NWCF DLR Exchange Program. Represents the value of material actually turned into stock points under the NWCF DLR Exchange Program for which DLR advance credit was given under FIR Code N8. The value of the noncreditable portion of the turn-in will be taken up under FIR Code B3.
- E9      Financial Adjustment - Gains - Nonreturn of Advance Credit Material Under NWCF DLR Exchange Program. Represents the value of previous advance credits given under FIR Code N8 for NWCF DLR Exchange turn-ins which were, in fact, not shipped by the customer. Values taken up under this caption will also be recorded under FIR Code J1 and will be billed to the customer.
- F1      Transfers from Other Supply Officers - Stock in Transit Receipts. Represents the value of material received by a CAB stock point from another CAB stock point where the financial accountability of the material does not change. The accountable ICP will also report the issue under FIR Code P1. For use by the NAVICP only.
- F4      Transfers from Other Supply Officers - Transfers and Adjustments - Stock. Represents the value at summarized price of material received for stock from other supply officers. The NAVICP will report under this caption the value at summarized price of material not under the control of a supply officer based on OSO summaries received from the non-CAB shipping activities. The shipping activities will have processed these issues under FIR Code P4. After material is returned to the control of a supply officer, the receiving activity will report such receipts under this caption. This caption also includes the value of adjusted unmatched receipt and summary invoices.
- F5      Transfers from Other Supply Officers - Transfers - Immediate Use. Represents the value at summarized price of material received from other supply officers for immediate issue to the customer. All receipts reported in this caption must have been reported by the summarizing activity under FIR Code P5. SUADPS-RT assigns this FIR code to money value receipts assigned the Servmart Special Accounting Class 260 in the stock number field. The F5 FIR code will only appear on the 9G-260 section of the NWCF FIR.
- H1      Opening Inventory. Represents the inventory at the beginning of the accounting period and must agree with the closing inventory of the prior period.
- JA      Issues With Reimbursement - Service Use - NWCF DLR at Net Unit Price. Represents the value of material issued at net unit price under the NWCF DLR exchange program with direct charge via NAVCOMPT Forms 2051 and 2074 to Navy or Marine Corps appropriations. The difference between net and standard price will be recorded under FIR Code N8. Applicable to NWCF only. SUADPS-RT assigns this FIR code via the MRI, MRE, and DTO receiving functions.

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- JB      Issues With Reimbursement - Service Use - NWCF DLR Carcass Price. Represents the value of material issued at carcass price under the NWCF DLR Exchange Program with direct charge via NAVCOMPT Forms 2051 and 2074 to Navy or Marine Corps appropriations. The difference between carcass and standard price will be recorded under FIR Code N6. Applicable to NWCF only.
  
- JC      Issues With Reimbursement - Returns - Credits to Holders of End Use Inventories. Represents the amount of end use DLR material (7 cog) returned from end use Inventory Account 55000 to the zero balance portion of the NWCF FIR at standard price, with credit, for immediate issue to a designated nonsupported activity. The end use customer will take immediate advance credit. SUADPS-RT (USID C and M only) assigns this FIR code to MRE transactions for 7\_ cognizance symbol material carried in the End-use Inventory Account (55000).
  
- J1      Issues With Reimbursement - Service Use. Represents the value of material issued at sales price with direct charge via NAVCOMPT Forms 2051 and 2074 to Navy and Marine Corps appropriations. Also includes material authorized to be issued with direct charge to DOD appropriations held by Navy activities. Applicable to NWCF only. SUADPS-RT assigns this FIR code to transactions processed via MRI, MRE, DTO receiving, and unmatched stock fund adjustment transaction functions.
  
- J2      Issues With Reimbursement - Returns - Service Use. Represents the value of material returned from Navy and Marine Corps customers with credit via NAVCOMPT Forms 2051 and 2074 at the allowed price to customer funds. Also includes credits to DOD appropriations held by Navy activities as authorized for material returned. Applicable to NWCF only. SUADPS-RT assigns this FIR code when material is returned to stock via the Material Turn-in Function or when material is received from an end-use ship or activity of the operating forces and is recorded using the MRE function with credit code set.
  
- J3      Issues With Reimbursement - Navy and Other DOD Agencies. Represents material at sales price processed as interfund billing transactions to Navy and Marine Corps appropriations and other Department of Defense agencies.
  
- J4      Issues With Reimbursement - Navy and Other DOD - Returns. Represents the value at allowed prices for material returns previously expended under FIR Code J3.
  
- J5      Issues With Reimbursement - Sales to Foreign Governments CLSSA - FMS Cases. Represents material issued to foreign governments under Cooperative Logistics Supply Support Agreements at a price including authorized inflation additives. Sales are billed to NAVICP-OF, Philadelphia or SAAC, Denver under interfund billing procedures.

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- J7      Issues With Reimbursement - Cash Sales. Represents the value of material issued to other Navy appropriations, other federal, state, or local government agencies, private parties, and contractors on a cash sales basis. Includes cash sale transactions which are billed on SF 1080 or NAVCOMPT Form 2277, or DD Form 1149 and those with payment collected on or before delivery and processed on a DD 1131 collection voucher or DD Form 1149. SUADPS-RT assigns this FIR code to MRE cash-sale transactions when the cash collected locally code is set.
- J8      Issues With Reimbursement - Cash Sales - Returns. Represents the value of material returns previously expended under FIR Code J7. SUADPS-RT will assign this FIR code to the reversal of an MRE cash sale transaction with the cash collected locally code set.
- J9      Issues With Reimbursement - Cash Sales to Foreign Governments. Represents the value of material issued to foreign governments for logistics support not associated with CLSSA/FMS Cases at a price including authorized inflation additives. SUADPS-RT assigns this FIR code when MRE cash-sale transactions are processed when cash is collected locally and foreign government indicators are set.
- K1      Issues Without Reimbursement - Service Use - APA. Represents the value of material issued on a nonreimbursable basis with statistical charges to Navy or Marine Corps appropriations. For appropriations that cannot accept a statistical charge, the charge will be to 17X1995 (Navy) or 17X1996 (Marine Corps). SUADPS-RT will assign this FIR code for APA transactions processed via MRI, MRE, or DTO receiving functions.
- K2      Issues Without Reimbursement - Service Use - APA Returns. Represents the value of material returns previously issued under FIR Code K1. SUADPS-RT assigns this FIR code when APA material is recorded via the Material Turn-in Function.
- K3      Issues Without Reimbursement - Cognizance Transfers. Represents the value of material transferred to other Navy and Marine Corps inventory managers, changes in missions, and other item management changes except transfers reportable under FIR Code K5. Under end use, includes cog migrations out of 7\_/0\_ cognizance at standard price. SUADPS-RT will also assign when an NWCF receipt transaction is processed with a cognizance symbol different from the NWCF cognizance symbol assigned to the applicable BMF record. The new or BMF cognizance symbol will reflect a corresponding FIR Code B2 entry.
- K5      Issues Without Reimbursement - Decapitalization. Represents the value of material transferred from an NWCF cognizance symbol pursuant to a change in item management. Applies to NWCF only.
- K7      Transfers without Reimbursement - Material Returns. Represents the value of material returned from inventory to the Defense Working Capital Fund or wholesale stock funds for which credit is not allowed.

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| K8 | Transfers without Reimbursement - Others. Represents the value of material issued on a nonreimbursable basis to other DOD agencies, other government departments, SAP, states, municipalities, organizations, and educational activities approved by DOD.  |
| L1 | Transfers to Property Disposal/Reclamation. Represents the value of material transferred at standard price to property disposal or to a reclamation activity when the use of disposal funds has been authorized. SUADPS-RT assigns this FIR code to MRE offload transactions when the PDO field is set.  |
| MA | Inventory Adjustments - Losses - Transfers to Cognizance Symbol 1Q. Represents transfers from various cognizance symbols to cognizance symbol 1Q. Also represents transfers from cognizance symbol 1Q to various cognizance symbols. SUADPS-RT assigns this FIR Code to receipts and transfers involving ship's store material (1Q COG). Corresponding entries will be reflected in FIR Codes D3 or D7, as appropriate.  |
| MB | Inventory Adjustments - Losses - Transfers of Inventory to Nonappropriated Fund Activities. Represents the amount of inventory reduction resulting from transfer of inventory to nonappropriated fund activities. Includes the transfer of clothing to Navy Exchanges.   |
| MC | Inventory Adjustments - Losses - Adjustment of Unmatched Documents. Represents the value of losses resulting from the adjustment of unmatched OSO summarized invoices, SIT issues and public voucher abstracts involving quantity differences only. A corresponding entry will be made under FIR Code F4, for OSO summarized invoices; under FIR Code FL, for SIT receipts, or under FIR Code A8, for Public Voucher Abstracts.  |
| M3 | Inventory Adjustments - Losses - Reclassifications. Represents the value of material lost by transfer to a different Special Accounting Class (SAC), Material Control Code (MCC) or Condition Code (CC) for control purpose but which remains under the financial accountability of the same reporting activity. Also includes transfers from Cognizance Symbol 1Q to the carrying cognizance symbol. A corresponding entry must be made under FIR Code D3 (D7 for transfer from 1Q) for the gaining classification. |
| M4 | Inventory Adjustments - Losses - Physical Inventory. Represents the value of financial adjustments necessary as a result of bringing stock records into agreement with the actual count of material on hand and for surveys resulting from physical inventory losses where no determination of responsibility or cause can be made. Includes losses resulting from Fleet Oiler receipts of bulk petroleum.   |
| M5 | Inventory Adjustments - Losses - Incoming Shipment. Represents the value of inventory losses resulting from physical shortages in shipments received. Excludes losses resulting from Fleet Oiler receipts of bulk petroleum. End use losses in shipment will be recorded at standard price. Assigned by the SUADPS-RT Receiving Function when the quantity received is less than the invoice quantity.   |

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- M6     Inventory Adjustments - Losses - Survey. Represents the value of material expended in accordance with survey procedures because of shrinkage, fire, theft, deterioration, testing, inspection, sampling, vandalism, freezing, latent defects, evaporation, or other reasons for which a specific cause has been established. End use inventory losses will be recorded at standard price. SUADPS-RT will assign this FIR code by survey adjustment and unmatched stock fund transaction adjustment functions.
- M7     Inventory Adjustment - Losses - Surveys (Major Disasters). Represents losses of material resulting from major disasters such as major fire, earthquake, flood, enemy action, or an act of God for which compensation is not received. SUADPS-RT will assign this FIR code by the Survey Adjustment Function.
- M8     Inventory Adjustment - Losses - NWCF DLR Exchange Program. Represents losses due to the non-receipt of NWCF DLR Exchange turn-ins that were shipped from users.
- N1     Financial Adjustments - Losses - Purchase Variance. Represents the adjustments required to bring the prices at which material is received by purchase action into agreement with the standard or local carrying price. Also represents the value of losses resulting from adjustment of unmatched public voucher abstracts (for commercial purchases) where the unmatched condition is the result of a money value difference only.
- N2     Financial Adjustment - Losses - Standard Price. Represents the adjustments required to bring the prices at which material is carried in stock into agreement with the latest standard price or new local carrying prices. Also represents the value of losses resulting from the adjustment of unmatched OSO summaries, stock in transit transactions and public voucher abstracts for purchase from other government sources of supply where the unmatched condition is the result of a money value difference only. Represents the difference between the sales price and standard or local carrying price for material sold at less than standard or local carrying price.
- N3     Financial Adjustment - Losses - Discounts on Material Returns. Represents the difference (loss) between the standard price of items returned from inventory for credit and the amount of credit received.
- N4     Financial Adjustment - Losses - Accounting Adjustments. Represents the difference between the total extended value of the stock records and the balance on the financial ledgers. SUADPS-RT will only reflect adjustments accomplished or provided by SPAWARSYSCEN.
- N6     Financial Adjustment - Losses - NWCF DLR Carcass Price Sale Reductions. Represents the difference between standard price and carcass price resulting from the sale of material at carcass price under the NWCF DLR Program. Related issues will be recorded under FIR Code JB. Applicable to NWCF only.



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Code   Definition

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| N7 | Financial Adjustment - Losses - Government Furnished Material under the NWCF DLR Program. Represents the value, at standard price, of NWCF piece parts incorporated into the repair or manufacture of NWCF DLR items.  |
| N8 | Financial Adjustment - Losses - Advance Credits Given on Issues with Reimbursement Under the NWCF DLR Exchange Program. Represents the value of advance credits given to end users in anticipation of turn-in of NWCF repairable carcasses under the NWCF DLR Exchange Program.  |
| N9 | ICP Data File Adjustments - Losses - Decreases in ICP Data File. Represents adjustments required to bring the ICP inventory data file into agreement with the stock point inventory records as reported in periodic asset status transactions. To be used by NAVICP only.  |
| P1 | Transfers to Other Supply Officers - Stock in Transit Issues. Represents the value of material issued to a CAB stock point by another CAB stock point where the financial accountability ICP will also report the receipt under FIR Code F1. For use by the NAVICP only.   |
| P4 | Transfers to Other Supply Officers - Transfers (Stock). Represents the value of material transferred to other supply officers for stock within the same inventory account. Non-CAB activities shipping material to contractors for repair, testing or as GFM under ICP contracts will report the issues under this caption and summarize the Navy and the NAVICP. Upon receipt of evidence that the contractors have returned the material the Navy, NAVICP will report expenditures under this caption and summarize the activities designated to receive the material. SUADPS-RT assigns this FIR code to transactions processed via MRE or OSO transfer adjustment functions. |
| P5 | Transfers to Other Supply Officers - Transfers (Immediate Use). Represents the value of material shipped directly to the requisitioner or other supply officers for immediate issue to the requisitioner. This caption will not be used by NAVICP for transfers previously processed by NRFC or by activities when summarizing NAVICP for such transfers. Assigned by SUADPS-RT for transfers processed via the MRE (Transfer to End-use Ashore Option) function.  |
| R1 | Closing Inventory. Represents the value of material on hand at the end of the accounting period.   |

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